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a spacing layer surrounding said core and substantially completely sequestering said core from said taste masking layer and being capable of rapidly exposing said core when exposed in the stomach of a patient; said taste masking layer preventing exposure of said spacing layer in the mouth of a patient for a period of at least about 20 seconds after being placed into the mouth and being capable of rapidly exposing said spacing layer when in the stomach of a patient; wherein the coated drug-containing core generally has a diameter of no larger than 1,500 microns.

14. (Thrice Amended) A dosage form intended for direct oral administration, comprising:

an effective amount of at least one drug, said drug present in the cores of coated particles, said cores including a taste masking layer composed of a material which is generally insoluble in saliva at a neutral to basic pH and completely soluble in saliva at a pH of less than about 6.5; and

a spacing layer surrounding said core and substantially completely sequestering said core from said taste masking layer and being capable of rapidly exposing said core when exposed in the stomach of a patient; said taste masking layer preventing exposure of said spacing layer in the mouth of a patient for a period of at least about 20 seconds after being placed into the mouth and being capable of rapidly exposing said spacing layer when in the stomach of a patient; and

at least one pharmaceutically acceptable excipient provided in an amount of between greater than zero and less than 100%, based on the weight of the finished dosage form; wherein the coated drug-containing core generally has a diameter of no larger than 1,500 microns.

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Insert new claims 22-25, as follows:

22. The taste masked formulation of claim 1, wherein the coated drug-containing core has a diameter of no larger than 1200 microns.

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- 23. The taste masked formulation of claim 22, wherein the coated drug-containing core has a diameter of no larger than 850 microns.
- 24. The dosage form of claim 14, wherein the coated drug-containing core has a diameter of no larger than 1200 microns.
- 25. The dosage form of claim 24, wherein the coated drug-containing core has a diameter of no larger than 850 microns.